UNITED
NATIONS

A

General Assembly

Distr.
GENERAL

A/46/600/Add.1
19 November 1991

ORIGINAL: ENGLISH

Forty-sixth session
Agenda items 109 and 110

THE FINANCIAL SITUATION OF THE UNITED NATIONS

Proposals to address the problems of today and tomorrow

Report of the Secretary-General

I. INTRODUCTION

1. In the first part of this report (A/46/600), circulated on United Nations Day, I provided a broad outline of the financial situation facing the Organization. In summary, the situation has now deteriorated to the point of crisis. At 31 October 1991, unpaid assessed contributions totalled $988.1 million. Member States must take prompt and decisive action to resolve this perennial, indeed, endemic problem. Such action is essential if the United Nations is to fulfil the new and unprecedented responsibilities which the membership has mandated.

2. The nature of the problem is as well-known as its cause. The failure of Member States to pay their assessed contributions, whether for the regular budget or for peace-keeping operations, in full and on time, has kept the United Nations on the brink of insolvency for a number of years. The problem has now intensified, both quantitatively and qualitatively, as the Organization is required to undertake ever-increasing and complex tasks, particularly in the areas of peace-keeping and conflict resolution.

3. At the very time Member States have expanded the range of activities expected of the Organization, the level of outstanding contributions to the regular budget and to peace-keeping operations financed by assessed contributions has continued to increase dramatically. The failure to provide the resources required to meet these expanded responsibilities has created a dangerous situation. Stop-gap measures that had been employed to maintain the Organization's operations are no longer feasible nor sensible. Failure to act, promptly and decisively, could lead to financial disaster.

4. I am convinced that the elements of a viable and durable solution can be found for both the short term and the longer term. I urge the General Assembly at its current session to consider and adopt the set of proposals which are put forward in the present report.

II. SUMMARY OF PROPOSALS

5. My main proposals, which are elaborated in more detail in section IV of this report, may be summarized as follows.

Proposal No. 1: Adopt a set of measures to deal with the cash flow problems caused by the exceptionally high levels of unpaid contributions and inadequate working capital (reserves).

(a) Charge interest on the amounts of assessed contributions that are not paid on time (paras. 22 to 26);

(b) Suspend the Financial Regulations of the United Nations to permit the retention of budgetary surpluses (paras. 27 to 36);

(c) Increase the Working Capital Fund to a level of $250 million as from 1 January 1992 and endorse the principle that the level of the Fund should be approximately 25 per cent of the annual assessment under the regular budget (paras. 37 to 43);

(d) Establish a temporary Peace-keeping Reserve Fund, at a level of $50 million, as from 1 January 1992, to meet initial expenses of peace-keeping operations pending receipt of assessed contributions (paras. 44 to 47);

(e) Authorize the Secretary-General to borrow commercially, should the other sources of cash be inadequate (paras. 48 to 52).

Proposal No. 2: Establish a Humanitarian Revolving Fund, to be used in emergency humanitarian situations, pending receipt of pledged contributions from donor Governments and others; the Fund should be established at a level of $50 million, by a one-time assessment on Member States (paras. 53 to 56).

Proposal No. 3: Establish a United Nations Peace Endowment Fund, with an initial target level of $1 billion. The Fund would be created by a combination of assessed and voluntary contributions, with the latter to be sought from Governments, the private sector as well as individuals. Once the Fund reaches its target level, the proceeds from the investment of its principal would be used to finance the initial costs of authorized peace-keeping operations, other conflict resolution measures and related activities (paras. 57 to 63).

III. THE PRESENT SITUATION

A. Payment of assessed contributions to the regular budget

6. At the end of 1990 unpaid assessed contributions to the regular budget totalled $403 million. On 1 January 1991 additional assessments of $902.7 million became payable. Despite frequent appeals and reminders, as of 30 September 1991, 102 Member States had failed to meet their statutory financial obligations to the Organization. Thus, the pattern of payment of these assessed contributions has continued to deteriorate, and quite significantly, during 1991. The statistics given below demonstrate the point:

Paid in full:	57 States at 30 September 1991
	60 States at 30 September 1990
	64 States at 30 September 1989
Had outstanding assessments	102 States at 30 September 1991
	99 States at 30 September 1990
	95 States at 30 September 1989
Owed more than current year's assessment	61 States at 30 September 1991
	56 States at 30 September 1990
	50 States at 30 September 1989
Made no payment at all	37 States at 30 September 1991
	32 States at 30 September 1990
	37 States at 30 September 1989

Annex I shows, as at 30 September 1991, the Member States in each of these categories.

7. The percentages of annual regular budget assessed contributions paid as at 30 June and 30 September 1991 are given below, together with the percentages paid as at 30 June, 30 September and 31 December annually since 1984. The table shows that the pattern in 1991 was much worse than that of recent years.

	1984	1985	1986	1987	1988	1989	1990	1991
30 June	42.6	35.5	49.6	52.0	56.5	48.0	47.9	39.7
30 September	47.7	53.6	57.8	56.1	63.3	64.6	64.3	59.5
31 December	81.9	72.1	70.3	63.8	66.0	66.4	65.3	-

8. Annex II to the present report provides detailed information on the status of contributions to the regular budget as at 31 October 1991. As can be seen from that annex, with only two months left in 1991, unpaid contributions to the regular budget totalled $524.6 million, of which $138.4 million was outstanding for 1990 and prior years and $386.2 million relates to 1991. It should be noted that the amount outstanding is the equivalent of more than half of the regular budget assessment for 1991.

B. Payment of assessed contributions to peace-keeping operations

9. My report of 24 October 1991 emphasized that non-payment or delays in payment of assessed contributions for peace-keeping operations have also exacerbated the financial difficulties of the United Nations. The number of peace-keeping operations financed by assessed contributions has grown exponentially in the past four years, and so have the difficulties in obtaining sufficient contributions to keep each operation funded on an adequate and timely basis. This growth in peace-keeping and conflict resolution activities is expected to continue. Consequently, there is an imperative need to find a solution for these financial difficulties.

10. There are currently seven peace-keeping operations financed by assessed contributions: the United Nations Disengagement Observer Force (UNDOF); the United Nations Interim Force in Lebanon (UNIFIL); the United Nations Angola Verification Mission (UNAVEM II); the United Nations Observer Group in Central America (ONUCA); the United Nations Iraq-Kuwait Observation Mission (UNIKOM); the United Nations Mission for the Referendum in Western Sahara (MINURSO); and the United Nations Observer Mission in El Salvador (ONUSAL). In addition, there are three recently completed peace-keeping operations for which the accounts are still open and outstanding contributions, amounting to $4.7 million, are still being sought. They are: the United Nations Iran-Iraq Military Observer Group (UNIIMOG); the United Nations Angola Verification Mission (UNAVEM I); and the United Nations Transitional Assistance Group (UNTAG).

11. At 31 October 1991 outstanding contributions to these peace-keeping operations totalled $463.5 million. The relationship of outstanding contributions for the seven current peace-keeping operations to the amounts assessed for each is shown below:

	Cumulative assessments through current mandate	Outstanding contributions as at 31 October 1991	Percentage of contributions unpaid
	(millions of US dollars)		
UNDOF	956.8 a/	21.4	2
UNIFIL	1 985.7	287.3	14
UNAVEM	66.8 b/	23.3	35
ONUCA	82.8	8.8	11
UNIKOM	60.3	20.8	34
MINURSO	140.9	88.4	63
ONUSAL	13.2	8.8	67

a/ Includes assessments for the United Nations Emergency Force (UNEF II), 1974 to 1980.

b/ Includes assessments for UNAVEM I, 1989 to 1991.

12. In respect of the peace-keeping operations financed by assessed contributions, it is estimated that as at 31 December 1991 unpaid debts to Member States, which have participated in these peace-keeping operations under agreements with the United Nations that provided for reimbursement for the services rendered, mainly the provision of troops, will amount to some $205 million. Thus, the troop-contributing countries continue to bear the burden of the effect of the shortfall in payments of assessed contributions for peace-keeping operations.

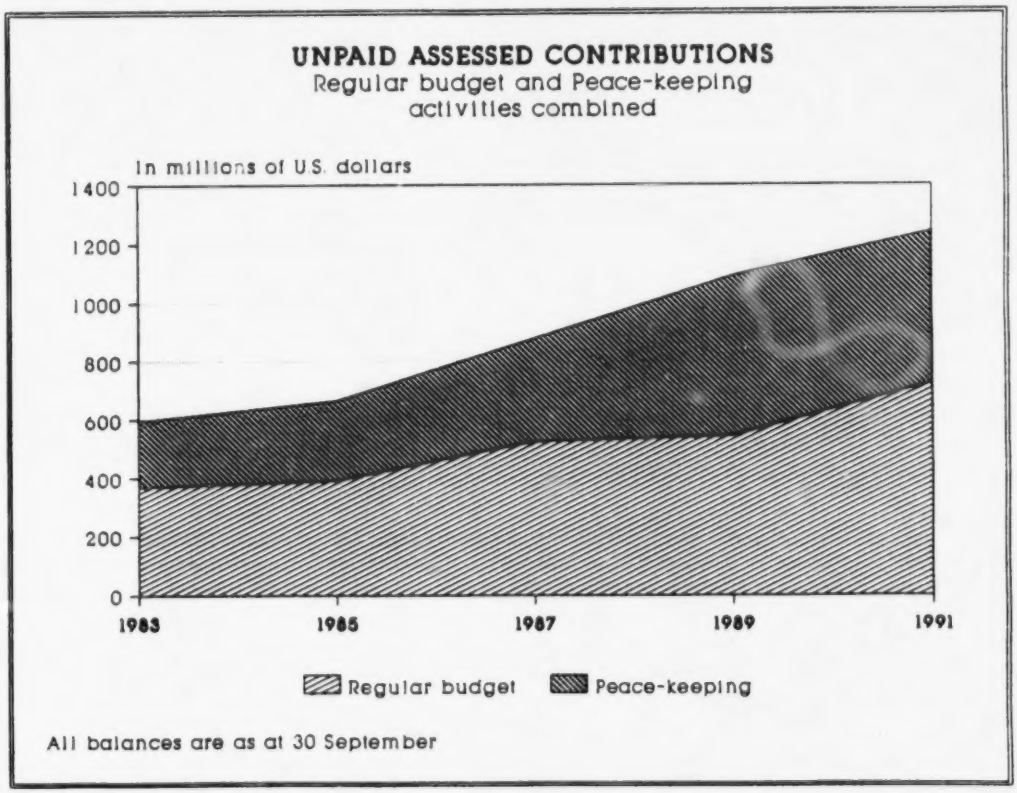
13. I must stress that the description of the financial situation with respect to peace-keeping operations that I have provided in the preceding paragraphs does not include the projected requirements for the United Nations Advance Mission in Cambodia (UNAMIC), estimated at approximately $19 million for the first six months, nor the requirements for the major Cambodian undertaking, as the figures are yet to be worked out.

14. However, I can advise Member States now that as soon as the Security Council approves the report and plan for the United Nations Transitional Authority in Cambodia (UNTAC) in early 1992, an immediate cash advance of $200 million would be necessary to underwrite the large procurement programme that is anticipated. Such an approach would allow for proper forward planning, adequate lead time for deliveries as well as transportation via sea, which would result in considerable economies. Experience has shown that late and uncoordinated procurement can be expensive, both in terms of cost of goods and freight via air.

C. Summary

15. As I indicated at the outset, the level of outstanding contributions both for the regular budget and for assessed peace-keeping operations has continued to increase dramatically, as shown in figure 1 below:

Figure 1



16. As I reported to the General Assembly on 24 October, owing to the extraordinarily high level of outstanding contributions, it was necessary throughout all of 1991 to draw upon the reserves of the Organization (see annex III) to meet current operating requirements. By mid-August of this year, these reserves were completely depleted. Consequently, from mid-August until mid-October, I was obliged to borrow from the few peace-keeping operations which had cash in excess of their immediate requirements in order to meet both regular budget obligations and the cash requirements of other new peace-keeping operations.

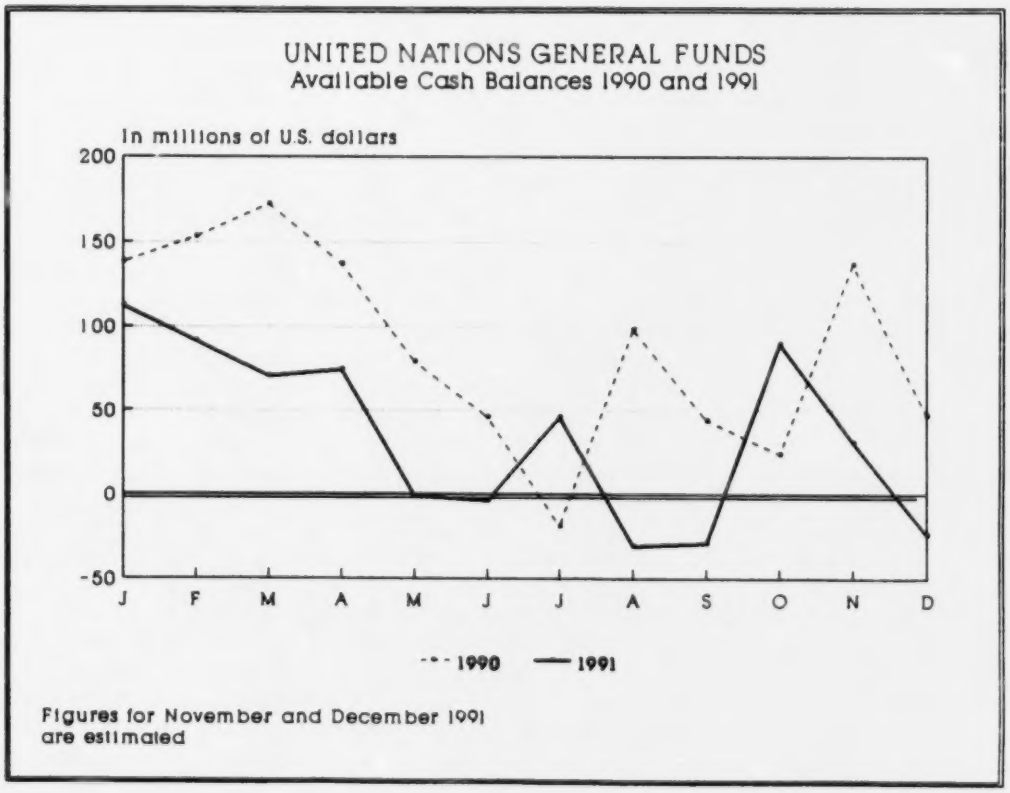
17. In response to my urgent appeal to the Foreign Ministers of all Member States in mid-September, a number of Governments made payments against their outstanding contributions to the regular budget and to peace-keeping

operations. None the less, both the level of outstanding contributions and the number of Member States which still owe substantial amounts to the Organization remain high, thus combining to keep the financial situation extremely precarious. Annex IV provides a listing, in order of magnitude, of the outstanding contributions from Member States, totalling $988.1 million as at 31 October 1991, for both the regular budget and the peace-keeping operations financed by assessed contributions.

18. The payments received to date for the regular budget are only sufficient to meet budget requirements until the end of November. Owing to the level of outstanding contributions for peace-keeping operations, it continues to be necessary to borrow from certain peace-keeping accounts to cover the daily operational requirements for some of the new peace-keeping operations.

19. Figure 2 below shows the cash available at the end of each month in 1990 and 1991. As may be seen, it is projected that there will be no cash available to meet regular budget expenditures in the final weeks of the year. I may therefore be obliged to make an urgent appeal to those Member States that are in a position to do so to make advance payments in December 1991 against their 1992 assessments.

Figure 2



20. My capacity to resort to such ad hoc arrangements and stop-gap measures has been virtually exhausted. It is a source of profound concern to me that the same membership which deems it appropriate to entrust the United Nations Secretariat with unprecedented new responsibilities has not taken the necessary action to ensure, at the same time, that the minimum financial resources required to carry out those responsibilities are provided on a reliable and predictable basis, in accordance with the provisions of the Charter of the United Nations.

21. The proposals set out in detail below are designed to provide financial stability and to build a significantly stronger financial base for the Organization. The combination of measures to be implemented immediately, with those to be implemented over a longer period, should induce Member States to meet their financial obligations in full and on time and, at the same time, should improve the ability of the Organization to respond effectively to new demands which may be placed upon it.

IV. DETAILED PROPOSALS

Proposal No. 1: Measures to address the present situation

(a) Prompt payment of assessments

22. Over the years, innumerable reports of the Secretary-General have stressed the need for Member States to pay their assessed contributions in full and on time. The General Assembly, in successive resolutions for more than 25 years, has reiterated the same point and has recalled that this is a legal obligation of Member States under the Charter of the United Nations. None the less, Member States still fail to honour their obligations in this regard.

23. A number of organizations in the United Nations system have incentive or penalty schemes designed to encourage Member States to pay their contributions on time. The incentive schemes generally involve a distribution of interest income earned to Member States in a manner designed to reward those which have paid their contributions early, while the penalty schemes involve the imposition of interest charges on late payments. The experience to date demonstrates that the organizations which charge interest on late payments have had the greatest success in collecting contributions promptly.

24. In the circumstances, I am convinced that it would be appropriate and financially sound for the United Nations to institute the practice of charging interest, at commercial rates, to those Member States which have not paid their assessed contributions within 60 days after issuance of a letter of assessment. Interest charges would apply to all assessments, whether for the regular budget, the Working Capital Fund or peace-keeping operations; it would also apply to all outstanding contributions, whether for prior or current periods.

25. Interest due would be calculated quarterly and would be set at the average rate actually earned by the United Nations during that quarter on any cash invested. The interest owed by a Member State would be considered an additional assessed contribution subject to the provisions of Article 19 of the Charter. As such, it would be added to the contributions outstanding in the calculation of whether a Member State should lose its right to vote in the General Assembly.

26. The income derived from the application of such interest charges would be added to any bank interest earned, to constitute an additional source of income for the account to which it relates (regular budget or peace-keeping account). As such, it would serve to reduce the net amount required to be assessed on all Member States in subsequent assessment periods.

(b) Retention of budgetary surpluses

27. Financial regulations 4.3, 4.4 and 5.2 provide for the return of any budgetary surplus (unencumbered balance) to Member States after a financial period. When these financial regulations are applied, the United Nations returns to each Member State its share of the balance of the appropriations not required to discharge obligations in respect of goods, supplies and services rendered in the financial period.

28. As one measure to deal with the Organization's financial problems, the General Assembly suspended the provisions of these financial regulations in respect of the surpluses under the regular budget arising at the end of 1972 and at the end of the 1980-1981, 1982-1983, 1984-1985 and 1986-1987 bienniums. 1/ These regulations were not suspended for the biennium 1988-1989.

29. The suspension of the provisions of these regulations with respect to the regular budget was designed to increase the cash available to the United Nations, by enabling the Organization to retain, temporarily, any budgetary savings that may have been effected. The intended result of this arrangement is only achieved, however, when assessments are paid in full. With outstanding contributions at their current, unprecedented level, the budgetary savings retained are merely theoretical; they are "paper cash".

30. If all assessments were to be paid in full by the end of 1991, $214.8 million would be realized cumulatively as a result of the suspension of the above-mentioned financial regulations. Annex III provides a detailed explanation of the results of the suspension of the provisions of these financial regulations in respect of the regular budget.

31. It should be noted that since these regulations were not suspended in respect of the regular budget for the biennium 1988-1989, an amount of $26.2 million was returned to Member States by offset against their assessments for 1991; a further $10.7 million is due to be returned in 1993. With outstanding contributions at such high levels, such mandatory return of "paper savings", resulting in correspondingly lower assessments, has exacerbated the Organization's cash flow difficulties in 1991.

32. In parallel actions with respect to peace-keeping operations, the General Assembly, concerned that the Secretary-General was facing growing difficulties in meeting the obligations of UNEF/UNDOF and of UNIFIL, decided in 1978 in respect of UNEF/UNDOF 2/ and in 1979 in the case of UNIFIL, 3/ to suspend temporarily the provisions of financial regulations 4.3, 4.4, 5.2(b) and 5.2(d) in connection with the unencumbered balances and/or surpluses in the special accounts of those peace-keeping operations. The General Assembly also decided that these amounts should be entered in a separately-identified account and be held in suspense pending its further decisions. In subsequent years, the General Assembly took similar action, with the result that a total of $135.8 million has been placed in suspense. Of this amount, $60.4 million relates to UNEF/UNDOF and $75.4 million relates to UNIFIL. Details of the results of the actions taken by the General Assembly is shown in annex III.

33. As I have stated on previous occasions, suspension of the provisions of these financial regulations can be regarded as only a temporary palliative for the financial difficulties of the Organization, since the amounts so realized must be returned to Member States at some point, that is, when the financial situation so permits. If assessed contributions had been paid in full, it is unlikely that the General Assembly would have considered it necessary to suspend these financial regulations.

34. In the context of measures which can be taken immediately to address the ongoing financial problems of the Organization, I recommend that the General Assembly decide to continue to suspend the provisions of financial regulations 4.3, 4.4 and 5.2 until such time as the balance of unpaid assessments has been reduced to manageable proportions.

35. I am fully aware that, as indicated in paragraph 29, such credits would not be backed by cash until outstanding contributions are paid in substantial amounts. At the same time, I consider it indefensible that the Organization should be obliged to return cash which it has not received to Member States, especially to those Member States which have assessed contributions outstanding.

36. Should the General Assembly approve this proposal, I recommend that the matter be reconsidered by the General Assembly at its forty-eighth session. To the extent that the financial situation of the Organization had improved by that time, it might be possible to consider the lifting of the suspension of these financial regulations, as well as the disposition of budgetary surpluses.

(c) Increase in the Working Capital Fund

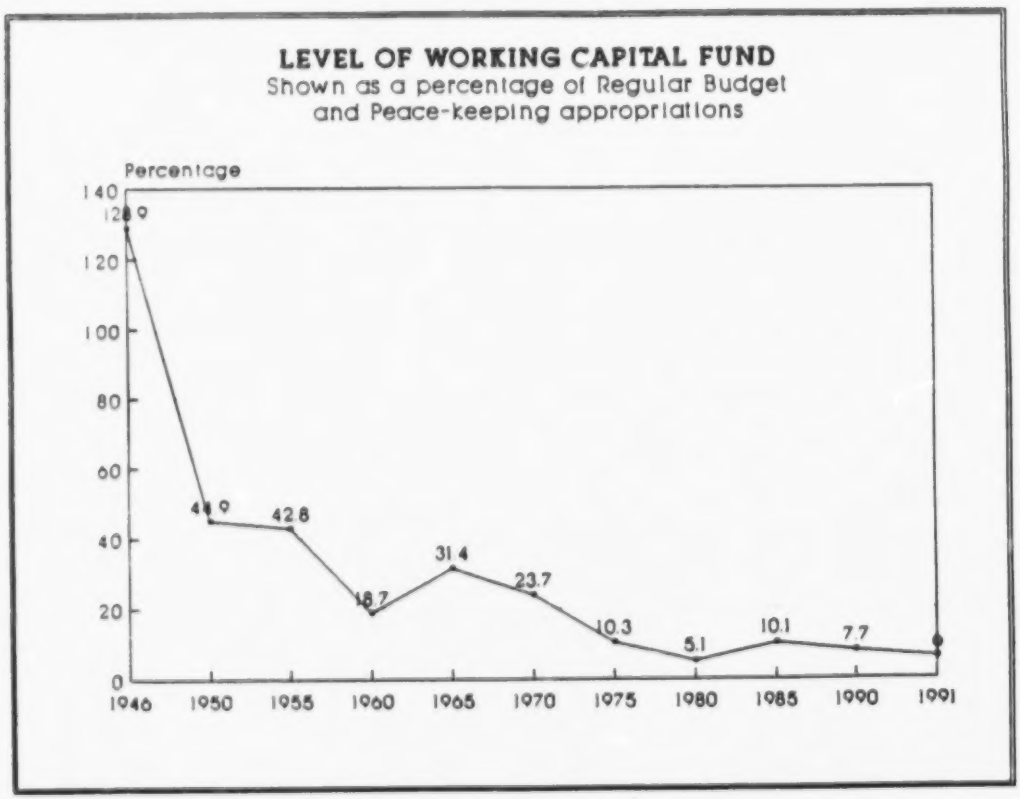
37. The Working Capital Fund was established in 1946 for the purpose of providing sufficient liquidity to enable the Secretary-General to advance from it such sums as might be necessary to finance budgetary appropriations, pending the receipt of contributions. It was also meant to cover commitments which might be duly authorized under the provisions of the resolutions adopted by the General Assembly to meet unforeseen and extraordinary expenses of the Organization. The establishment of the Working Capital Fund was based on a recommendation of the Preparatory Commission of the United Nations, which

stated, inter alia, that "a Working Capital Fund should form an essential feature of the permanent financial arrangements of the Organization in order to ensure means for financing various contingencies". 4/

38. From the beginning of the United Nations, the level of the Working Capital Fund, as well as deliberations on whether increases in that level were required, have been based on the size of the Fund as a percentage of authorized appropriations. Thus, when the Working Capital Fund was increased to $100 million in 1982 from its previous level of $40 million, Member States recognized that the level of the Working Capital Fund had declined from 43.1 per cent of the annual budget in 1963 to 6 per cent of the corresponding figure for 1981.

39. Figure 3 shows the Working Capital Fund as a percentage of budgetary appropriations over the period 1946 to 1991. As may be seen from that graph, for the first 25 years of the Organization's history, the level of the Fund was consistently above 25 per cent of the level of approved expenditures. This position has eroded steadily, so that in 1991 the level of the Fund again stands at 6 per cent of appropriations, or the equivalent of just three weeks of expenditure.

Figure 3



40. Debate on the appropriate level of the Working Capital Fund has also focused on experience related to the receipt of assessed contributions, particularly the discrepancy between the requirement that assessed contributions be paid in full within 30 days and actual experience in collection. In this connection, the Advisory Committee on Administrative and Budgetary Questions, in its most recent report on this subject (A/46/860), stressed the necessity of a clear understanding and agreement on the reasons for an increase in the Fund. The Advisory Committee cautioned that increases should not be occasioned by, or seen as, a solution to the difficulties of the United Nations.

41. As Secretary-General, I share the view of the Committee that the level of the Working Capital Fund should not be set in relation to any abnormal difficulties that the Organization may be experiencing in the collection of contributions. None the less, it must be pointed out that at the end of January 1991, when assessed contributions for the regular budget were due and payable, only 11 Member States had met their obligations in full. Indeed, as at 31 October 1991, only 64 Member States had paid their regular budget assessments in full. As outlined above, this pattern of payment, or lack of payment, has unfortunately become the norm.

42. Accordingly, I am convinced that an increase in the level of the Working Capital Fund, which I have recommended repeatedly in the last decade, is essential and can no longer be postponed. As presently constituted, the Working Capital Fund is set at less than one month of regular budget requirements; it is even less able to meet the other purposes for which the Fund is intended. I therefore recommend that the level of the Working Capital Fund be raised to $250 million with effect from 1 January 1992. This would place the Fund at approximately 25 per cent of the net annual level of the regular budget, or some three months' requirements.

43. Future adjustments should be made as required to maintain the same relationship between the Working Capital Fund and the regular budget. As was the case in the past when the level of the Working Capital Fund was increased, the additional amount required should be financed by an assessment on all Member States.

(d) Establishment of a Peace-keeping Reserve Fund

44. As outlined in paragraphs 9 to 12 above, non-payment or delays in payment of assessments for peace-keeping operations have exacerbated the financial difficulties of the Organization. With the unprecedented increase in the number of new operations, the receipt of contributions has not kept pace with the cash requirements of each operation. For this reason, I have been obliged to borrow from those few peace-keeping accounts which had cash in excess of their immediate requirements to cover the needs of other peace-keeping operations.

45. In these circumstances, I consider it necessary to propose the establishment of a Peace-keeping Reserve Fund, the purposes of which would parallel, for peace-keeping operations, those of the Working Capital Fund.

Thus, the Peace-keeping Reserve Fund would provide initial financing for peace-keeping operations, pending receipt of assessed contributions. It would also be used, as the Working Capital Fund is used at present, to meet the start-up costs for new peace-keeping operations between the time that the Security Council has approved the launching of a new operation and the General Assembly has approved a budget and appropriations therefor.

46. I recommend that the Peace-keeping Reserve Fund be established, as from 1 January 1992, at a level of $50 million. In my view, this Reserve Fund should be created by the transfer of residual fund balances from UNTAG ($30 million) and UNIIMOG ($20 million). In this way, additional assessments on Member States would not be required for this purpose.

47. Once the United Nations Peace Endowment Fund is established and comes into full operation (see paras. 57 to 63 below), the balance of the Peace-keeping Reserve Fund could be transferred to the Peace Endowment Fund.

(e) Authority to borrow commercially

48. As indicated in the first part of this report, the General Assembly, in its resolutions on the Working Capital Fund, has confirmed since 1957 the authority of the Secretary-General to borrow, upon payment of interest, from other available funds in his custody, for purposes which normally relate to the Working Capital Fund.

49. The General Assembly has repeatedly declined, however, to approve my request, and that of my predecessors, that the Secretary-General be authorized to borrow commercially. In this connection, I should like to reiterate that several of the specialized agencies of the United Nations, in particular the International Labour Organisation (ILO), the Food and Agriculture Organization of the United Nations (FAO) and the United Nations Educational, Scientific and Cultural Organization (UNESCO) have such authority and have utilized it on a number of occasions, especially in recent years.

50. The objections that have been raised to this method of short-term financing include the possibility that it would result in an additional burden on all Member States, the question of availability of loan sources and security requirements as well as the level of interest rates. At present, interest rates have dropped significantly from previous levels and there is no lack of lending institutions willing to extend their facilities to international organizations. The experience of the specialized agencies mentioned above has confirmed that neither of these issues has posed particular difficulties.

51. If my proposal to charge interest on unpaid assessments is approved (see paras. 22 to 26), I believe that any interest which the United Nations would need to pay on such commercial loans could be matched by the interest charged to those Member States which, by their failure to pay their assessed contributions in full and on time, made such commercial loans necessary. In any event, as proposed, resort to such loans would only be sought when all other forms of internal borrowing had been exhausted.

52. In the circumstances, I reiterate the request which I have made over the past few years that the General Assembly authorize the Secretary-General to borrow commercially for purposes which normally relate to the Working Capital Fund when all other sources of internal borrowing have been exhausted.

Proposal No. 2: Establishment of a Humanitarian Revolving Fund

53. Experience in respect of humanitarian operations conducted by the United Nations, especially in the past few years, has shown the vital importance of the immediate availability of funds to launch such operations. There is no doubt that the ability of the United Nations to respond quickly to emergency situations has been severely hampered by the need to await voluntary contributions from Member States in response to my appeals in such situations.

54. For this reason, as I have indicated in a separate report to the General Assembly at its current session (A/46/568), I believe that it is both necessary and appropriate for the General Assembly to approve the establishment of a Humanitarian Revolving Fund, to be used pending receipt of pledged contributions in emergency, humanitarian and disaster relief situations. The Fund would be replenished as funds are collected in response to appeals.

55. Given the fact that such situations often arise simultaneously in several parts of the world, I consider that an appropriate level for such a fund would be $50 million. The Fund should be financed by a one-time assessment on Member States, on the basis of the scale of assessments used for the regular budget, in recognition of both the collective responsibility of the world community to assist in such situations, as well as the fact that emergencies and disasters do not respect national boundaries or fiscal cycles.

56. I recommend that the Humanitarian Revolving Fund be established as from 1 January 1992.

Proposal No. 3: Establishment of a United Nations Peace Endowment Fund

57. As indicated at the outset of this document, it is essential that Member States take decisive action not only to address the immediate financial problems facing the Organization, but also to create a sound and stable basis for the future. I recognize that in a fast-changing world, with new challenges confronting the international community almost daily, it is essential to find a financial mechanism that can enable the United Nations to accommodate unanticipated requirements, particularly for the maintenance of peace and security, without at the same time placing extensive and unexpected demands upon the treasuries of Member States.

58. As is well known, the need for peace-keeping operations and similar activities related to peace and security often cannot be foreseen far in

advance. Frequently, such activities must be launched at times which fall outside normal budgetary and financial cycles. Meeting the related financial obligations at short notice has tended to create difficulties for all Member States, whatever their stage of economic development.

59. It is in this context that I propose the creation of a United Nations Peace Endowment Fund, with a target level of $1 billion. Once the Endowment Fund has reached that target level, it is envisaged that the income from investments of the Fund could be used to cover the entire costs of smaller peace-keeping operations as well as the first few months of larger ones, depending upon the anticipated requirements. This would address the legitimate desire of Member States for an arrangement to provide predictability in meeting the financial requirements for peace-keeping and related activities.

60. I recommend to Member States that, in order to launch the Peace Endowment Fund, to demonstrate its commitment to the principle of collective responsibility and to encourage outside donors, the General Assembly agree to make available 30 per cent of the target level of the Fund, i.e., $300 million, in 1992, the contributions to be apportioned in accordance with the special scale of assessment applied to peace-keeping operations.

61. The quest for peace is universal; the absence of peace impacts upon Member States and individuals alike. It is therefore logical that Governments, organizations in the public and private sectors as well as individuals, all of whom have a stake in the success of the United Nations in the maintenance of peace and security, be given an opportunity to contribute material support in this regard. It is in this context that voluntary contributions to the Peace Endowment Fund would also be sought from Governments, interested organizations in the public and private sectors as well as individuals all over the world, to enable the target level of $1 billion to be reached at an early date.

62. The Peace Endowment Fund would be invested for growth and yield, and in time, the principal of the Fund should generate sufficient income to cover a substantial portion of the financial requirements for peace-keeping operations and other activities related to peace and security as authorized by the competent authorities. Before the target level has been achieved, all proceeds of the investments in the Endowment Fund would be reinvested. Once the target level is reached and provision made for protection of its capital value, annual proceeds from the Fund in support of peace-keeping operations should lie in the range of $50 million to $60 million at current levels. As the size of the Fund grows, its yield should grow correspondingly, thereby increasing the ability of the Fund to contribute to the financing of United Nations activities.

63. As indicated in paragraph 47, once the Peace Endowment Fund is fully operational, the balance in the Peace-keeping Reserve Fund could be transferred to the Peace Endowment Fund.

V. CONCLUSION

64. In this time of crisis, I trust that Member States will conclude that the proposals which I am making in this report are sound and worthy of support. I recognize that a viable and durable solution to the endemic financial difficulties that have plagued the United Nations will entail additional costs in the short term, especially for those Member States which have not fulfilled their financial obligations to the Organization. At the same time, I am convinced that the comprehensive set of proposals put forward in this report, if accepted, will lead to a significantly stronger Organization, financially well-equipped to meet the challenges which have been and will be placed before it.

65. As we reposition the United Nations for the 1990s and head into the twenty-first century, it is our duty to provide it with the means to meet its ever-expanding responsibilities and a sound financial basis to permit the Organization to fulfil completely the promise and the vision of its Charter.

66. I urge Member States to provide the Organization with the support it requires by adopting the set of proposals put forward in this report.

Notes

1/ General Assembly resolutions 2947 A and B (XXVII), 36/116 B, 40/241 B and 42/216 A.

2/ General Assembly resolution 33/13 E.

3/ General Assembly resolution 34/9 E.

4/ Report of the Preparatory Commission of the United Nations (PC/20).

ANNEX I

Member States by status of payment of assessments to the regular budget as at 30 September 1991

Member States that have paid in full within 30 days (by end of January 1991)

Australia
Canada
Czechoslovakia
Denmark
Ethiopia
Finland
Iceland
Ireland
New Zealand
Norway
Sweden

All other Member States that have paid in full

Albania
Austria
Bahrain
Barbados
Belgium
Bhutan
Botswana
Brunei Darussalam
China
Colombia
Cyprus
France
Germany
Ghana
Greece
Indonesia
Italy
Japan
Kuwait
Lao People's Democratic Republic
Liechtenstein
Luxembourg
Malawi
Malaysia
Malta
Morocco
Myanmar
Namibia
Nepal
Netherlands
Pakistan
Papua New Guinea
Poland
Portugal
Saint Lucia
Samoa
Saudi Arabia
Singapore
Spain
Sri Lanka
Swaziland
Syrian Arab Republic
Thailand
United Kingdom of Great Britain and Northern Ireland
Venezuela
Zaire

Member States that have paid something towards the current year's assessment

Angola
Bahamas
Belarus
Cameroon
Costa Rica
Dominica
Ecuador
Egypt
Hungary
India
Iraq
Jordan
Madagascar
Mauritius
Mexico
Mozambique
Oman
Saint Vincent and the Grenadines
Solomon Islands
Sudan
Togo
Trinidad and Tobago
Tunisia
Turkey
Ukraine
Union of Soviet Socialist Republics
United Arab Emirates

Member States that have paid something towards arrears in 1991

Antigua and Barbuda
Argentina
Benin
Brazil
Burundi
Cambodia
Cape Verde
Chad
Chile
Côte d'Ivoire
Cuba
Djibouti
El Salvador
Gambia
Grenada
Guatemala
Guyana
Iran (Islamic Republic of)
Israel
Kenya
Lebanon
Liberia
Nicaragua
Niger
Panama
Paraguay
Peru
Philippines
Romania
Saint Kitts and Nevis
Sao Tome and Principe
Senegal
Suriname
United Republic of Tanzania
United States of America
Viet Nam
Yemen
Yugoslavia

Member States that have paid nothing in 1991

No arrears (only 1991 outstanding)

Algeria
Bangladesh
Belize
Fiji
Gabon
Jamaica
Lesotho
Rwanda
Seychelles
Uruguay
Vanuatu

With arrears

Afghanistan
Bolivia
Bulgaria
Burkina Faso
Central African Republic*
Comoros
Congo*
Dominican Republic*
Equatorial Guinea*
Guinea
Guinea-Bissau
Haiti
Honduras
Libyan Arab Jamahiriya
Maldives
Mali
Mauritania
Mongolia
Nigeria
Qatar
Sierra Leone*
Somalia
South Africa*
Uganda
Zambia
Zimbabwe

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* Member States under Article 19.

ANNEX II

STATUS OF CONTRIBUTIONS TO THE UNITED NATIONS REGULAR BUDGET FOR 1991
AS AT 31 OCTOBER 1991

(In United States dollars)

Member State	1991 scale of assessments (%)	Contributions payable as at 1 January 1991			Collections in 1991 ($)	Contributions outstanding		
		Prior years ($)	Current year ($)	Total ($)		Prior years ($)	Current year ($)	Total outstanding ($)
Afghanistan	0.01	311	92 131	92 442	0	311	92 131	92 442
Albania	0.01	0	92 131	92 131	92 131	0	0	0
Algeria	0.15	0	1 381 962	1 381 962	700 000	0	681 962	681 962
Angola	0.01	79 087	92 131	171 218	92 131	0	79 087	79 087
Antigua and Barbuda	0.01	179 087	92 131	271 218	65 000	114 087	92 131	206 218
Argentina	0.66	8 838 688	6 080 629	14 919 317	899 433	7 939 255	6 080 629	14 019 884
Australia	1.57	0	14 464 529	14 464 529	14 464 529	0	0	0
Austria	0.74	0	6 817 676	6 817 676	6 817 676	0	0	0
Bahamas	0.02	64 173	184 262	248 435	176 423	0	72 012	72 012
Bahrain	0.02	0	184 262	184 262	184 262	0	0	0
Bangladesh	0.01	0	92 131	92 131	92 131	0	0	0
Barbados	0.01	0	92 131	92 131	92 131	0	0	0
Belarus	0.33	228 797	3 040 314	3 269 111	1 748 954	0	1 520 157	1 520 157
Belgium	1.17	0	10 779 298	10 779 298	10 779 298	0	0	0
Belize	0.01	0	92 131	92 131	92 131	0	0	0
Benin	0.01	226 372	92 131	318 503	73 500	152 872	92 131	245 003
Bhutan	0.01	79 087	92 131	171 218	171 218	0	0	0
Bolivia	0.01	4 379	92 131	96 510	96 510	0	0	0
Botswana	0.01	0	92 131	92 131	92 131	0	0	0
Brazil	1.45	13 467 602	13 358 959	26 826 561	9 002 601	4 465 001	13 358 959	17 823 960
Brunei Darussalam	0.04	0	368 523	368 523	368 523	0	0	0
Bulgaria	0.15	891 662	1 381 962	2 273 624	891 662	0	1 381 962	1 381 962
Burkina Faso	0.01	98 337	92 131	190 468	0	98 337	92 131	190 468
Burundi	0.01	149 575	92 131	241 706	123 457	26 118	92 131	118 249
Cambodia	0.01	200 001	92 131	292 132	75 400	124 601	92 131	216 732
Cameroon	0.01	64 297	92 131	156 428	156 428	0	0	0
Canada	3.09	0	28 514 721	28 514 721	28 514 721	0	0	0
Cape Verde	0.01	153 795	92 131	245 926	153 795	0	92 131	92 131
Central African Republic	0.01	201 176	92 131	293 307	30 000	171 176	92 131	263 307
Chad	0.01	234 714	92 131	326 845	81 761	152 953	92 131	245 084
Chile	0.08	842 696	737 046	1 579 742	842 696	0	737 046	737 046
China	0.79	0	7 278 329	7 278 329	7 278 329	0	0	0
Colombia	0.14	0	1 289 830	1 289 830	1 289 830	0	0	0
Comoros	0.01	115 761	92 131	207 892	95 343	20 418	92 131	112 549
Congo	0.01	140 409	92 131	232 540	101 657	38 752	92 131	130 883
Costa Rica	0.02	0	184 262	184 262	37 257	0	147 005	147 005
Côte d'Ivoire	0.02	158 173	184 262	342 435	342 435	0	0	0
Cuba	0.09	977 936	829 176	1 807 112	720 900	257 036	829 176	1 086 212

Member State	1991 scale of assessments (%)	Contributions payable as at 1 January 1991			Collections in 1991	Contributions outstanding		
		Prior years ($)	Current year ($)	Total ($)	($)	Prior years ($)	Current year ($)	Total outstanding ($)
Cyprus	0.02	0	184 262	184 262	184 262	0	0	0
Czechoslovakia	0.66	0	6 080 629	6 080 629	6 080 629	0	0	0
Denmark	0.69	0	6 357 022	6 357 022	6 357 022	0	0	0
Djibouti	0.01	116 441	92 131	208 572	92 131	24 310	92 131	116 441
Dominica	0.01	30 845	92 131	122 976	103 661	0	19 315	19 315
Dominican Republic	0.03	659 427	276 392	935 819	0	659 427	276 392	935 819
Ecuador	0.03	115 409	276 392	391 801	291 801	0	100 000	100 000
Egypt	0.07	31 250	644 915	676 165	494 564	0	181 601	181 601
El Salvador	0.01	189 395	92 131	281 526	74 708	114 687	92 131	206 818
Equatorial Guinea	0.01	268 760	92 131	360 891	0	268 760	92 131	360 891
Ethiopia	0.01	0	92 131	92 131	92 131	0	0	0
Fiji	0.01	0	92 131	92 131	0	0	92 131	92 131
Finland	0.51	0	4 698 668	4 698 668	4 698 668	0	0	0
France	6.25	0	57 581 723	57 581 723	57 581 723	0	0	0
Gabon	0.03	0	276 392	276 392	0	0	276 392	276 392
Gambia	0.01	158 167	92 131	250 298	11 173	146 994	92 131	239 125
Germany	9.36	0	86 234 389	86 234 389	86 234 389	0	0	0
Ghana	0.01	0	92 131	92 131	92 131	0	0	0
Greece	0.40	0	3 685 230	3 685 230	3 685 230	0	0	0
Grenada	0.01	235 303	92 131	327 434	156 216	79 087	92 131	171 218
Guatemala	0.02	451 899	184 262	636 161	132 197	319 702	184 262	503 964
Guinea	0.01	79 087	92 131	171 218	158 174	0	13 044	13 044
Guinea-Bissau	0.01	79 087	92 131	171 218	0	79 087	92 131	171 218
Guyana	0.01	132 737	92 131	224 868	1 915	130 822	92 131	222 953
Haiti	0.01	153 795	92 131	245 926	0	153 795	92 131	245 926
Honduras	0.01	74 945	92 131	167 076	0	74 945	92 131	167 076
Hungary	0.21	1 115 853	1 934 744	3 050 597	1 934 744	0	1 115 853	1 115 853
Iceland	0.03	0	276 392	276 392	276 392	0	0	0
India	0.37	532	3 408 838	3 409 370	172 004	0	3 237 366	3 237 366
Indonesia	0.15	0	1 381 962	1 381 962	1 381 962	0	0	0
Iran (Islamic Republic of)	0.69	6 456 996	6 357 022	12 814 018	6 105 252	351 744	6 357 022	6 708 766
Iraq	0.12	0	1 105 569	1 105 569	870 968	0	234 601	234 601
Ireland	0.18	0	1 658 353	1 658 353	1 658 353	0	0	0
Israel	0.21	3 239 979	1 934 744	5 174 723	1 346 779	1 893 200	1 934 744	3 827 944
Italy	3.99	0	36 760 172	36 760 172	36 760 172	0	0	0
Jamaica	0.01	0	92 131	92 131	0	0	92 131	92 131
Japan	11.38	0	104 844 802	104 844 802	104 844 802	0	0	0
Jordan	0.01	0	92 131	92 131	91 941	0	190	190
Kenya	0.01	226 684	92 131	318 815	128 189	98 495	92 131	190 626
Kuwait	0.29	0	2 671 791	2 671 791	2 671 791	0	0	0
Lao People's Democratic Republic	0.01	0	92 131	92 131	92 131	0	0	0
Lebanon	0.01	153 795	92 131	245 926	153 795	0	92 131	92 131
Lesotho	0.01	0	92 131	92 131	0	0	92 131	92 131
Liberia	0.01	273 081	92 131	365 212	162 000	111 081	92 131	203 212

Member State	1991 scale of assessments (%)	Contributions payable as at 1 January 1991: Prior years ($)	Current year ($)	Total ($)	Collections in 1991 ($)	Contributions outstanding: Prior years ($)	Current year ($)	Total outstanding ($)
Libyan Arab Jamahiriya	0.28	3 908 120	2 579 661	6 487 781	5 108 108	0	1 379 673	1 379 673
Liechtenstein	0.01	0	92 131	92 131	92 131	0	0	0
Luxembourg	0.06	0	552 784	552 784	552 784	0	0	0
Madagascar	0.01	39 543	92 131	131 674	85 109	0	46 565	46 565
Malawi	0.01	0	92 131	92 131	92 131	0	0	0
Malaysia	0.11	0	1 013 439	1 013 439	1 013 439	0	0	0
Maldives	0.01	79 087	92 131	171 218	79 087	0	92 131	92 131
Mali	0.01	153 537	92 131	245 668	0	153 537	92 131	245 668
Malta	0.01	0	92 131	92 131	92 131	0	0	0
Mauritania	0.01	74 872	92 131	167 003	0	74 872	92 131	167 003
Mauritius	0.01	0	92 131	92 131	85 000	0	7 131	7 131
Mexico	0.94	230 829	8 660 292	8 891 121	8 773 610	0	117 511	117 511
Mongolia	0.01	2	92 131	92 133	0	2	92 131	92 133
Morocco	0.04	0	368 523	368 523	368 523	0	0	0
Mozambique	0.01	76 742	92 131	168 873	92 131	0	76 742	76 742
Myanmar	0.01	0	92 131	92 131	92 131	0	0	0
Namibia	0.01	0	92 131	92 131	92 131	0	0	0
Nepal	0.01	0	92 131	92 131	92 131	0	0	0
Netherlands	1.65	0	15 201 575	15 201 575	15 201 575	0	0	0
New Zealand	0.24	0	2 211 138	2 211 138	2 211 138	0	0	0
Nicaragua	0.01	232 071	92 131	324 202	75 400	156 671	92 131	248 802
Niger	0.01	226 208	92 131	318 339	72 378	153 830	92 131	245 961
Nigeria	0.20	1 495 286	1 842 615	3 337 901	1 216 875	278 411	1 842 615	2 121 026
Norway	0.55	0	5 067 191	5 067 191	5 067 191	0	0	0
Oman	0.02	0	184 262	184 262	184 262	0	0	0
Pakistan	0.06	0	552 784	552 784	552 784	0	0	0
Panama	0.02	440 311	184 262	624 573	158 173	282 138	184 262	466 400
Papua New Guinea	0.01	85 493	92 131	177 624	177 624	0	0	0
Paraguay	0.03	306 535	276 392	582 927	276 392	30 143	276 392	306 535
Peru	0.06	916 586	552 784	1 469 370	218 471	698 115	552 784	1 250 899
Philippines	0.09	411 111	829 176	1 240 287	532 645	0	707 642	707 642
Poland	0.56	0	5 159 323	5 159 323	5 159 323	0	0	0
Portugal	0.18	0	1 658 353	1 658 353	1 658 353	0	0	0
Qatar	0.05	202 717	460 653	663 370	0	202 717	460 653	663 370
Romania	0.19	1 577 268	1 750 484	3 327 752	1 577 268	0	1 750 484	1 750 484
Rwanda	0.01	0	92 131	92 131	0	0	92 131	92 131
Saint Kitts and Nevis	0.01	136 208	92 131	228 339	100 000	36 208	92 131	128 339
Saint Lucia	0.01	0	92 131	92 131	92 131	0	0	0
Saint Vincent and the Grenadines	0.01	81 382	92 131	173 513	108 620	0	64 893	64 893
Samoa	0.01	79 087	92 131	171 218	171 218	0	0	0
Sao Tome and Principe	0.01	311 436	92 131	403 567	146 900	164 536	92 131	256 667
Saudi Arabia	1.02	0	9 397 337	9 397 337	9 397 337	0	0	0
Senegal	0.01	161 251	92 131	253 382	83 373	77 878	92 131	170 009
Seychelles	0.01	0	92 131	92 131	0	0	92 131	92 131

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Member State	1991 scale of assessments (%)	Contributions payable as at 1 January 1991			Collections in 1991 ($)	Contributions outstanding		
		Prior years ($)	Current year ($)	Total ($)		Prior years ($)	Current year ($)	Total outstanding ($)
Sierra Leone	0.01	206 390	92 131	298 521	71 000	135 390	92 131	227 521
Singapore	0.11	0	1 013 439	1 013 439	1 013 439	0	0	0
Solomon Islands	0.01	153 795	92 131	245 926	163 424	0	82 502	82 502
Somalia	0.01	84 868	92 131	176 999	0	84 868	92 131	176 999
South Africa	0.45	40 861 284	4 145 884	45 007 168	0	40 861 284	4 145 884	45 007 168
Spain	1.95	0	17 965 497	17 965 497	17 965 497	0	0	0
Sri Lanka	0.01	0	92 131	92 131	92 131	0	0	0
Sudan	0.01	80 495	92 131	172 626	100 000	0	72 626	72 626
Suriname	0.01	111 500	92 131	203 631	79 087	32 413	92 131	124 544
Swaziland	0.01	0	92 131	92 131	92 131	0	0	0
Sweden	1.21	0	11 147 821	11 147 821	11 147 821	0	0	0
Syrian Arab Republic	0.04	311 650	368 523	680 173	680 173	0	0	0
Thailand	0.10	0	921 307	921 307	921 307	0	0	0
Togo	0.01	66 751	92 131	158 882	74 649	0	84 233	84 233
Trinidad and Tobago	0.05	30 029	460 653	490 682	373 538	0	117 144	117 144
Tunisia	0.03	25 108	276 392	301 500	210 869	0	90 631	90 631
Turkey	0.32	2 522 221	2 948 720	5 470 941	2 574 656	0	2 896 285	2 896 285
Uganda	0.01	66 208	92 131	158 339	0	66 208	92 131	158 339
Ukraine	1.25	885 136	11 516 344	12 401 480	6 643 308	0	5 758 172	5 758 172
Union of Soviet Socialist Republics	9.99	2 640 479	92 038 626	94 679 105	48 659 792	0	46 019 313	46 019 313
United Arab Emirates	0.19	0	1 750 484	1 750 484	1 750 484	0	0	0
United Kingdom of Great Britain and Northern Ireland	4.86	0	44 775 548	44 775 548	44 775 548	0	0	0
United Republic of Tanzania	0.01	79 087	92 131	171 218	79 087	0	92 131	92 131
United States of America	25.00	296 169 865	271 564 460	567 734 325	223 250 715	72 919 150	271 564 460	344 483 610
Uruguay	0.04	0	368 523	368 523	0	0	368 523	368 523
Vanuatu	0.01	0	92 131	92 131	0	0	92 131	92 131
Venezuela	0.57	737 640	5 251 453	5 989 093	5 989 093	0	0	0
Viet Nam	0.01	74 711	92 131	166 842	34 711	40 000	92 131	132 131
Yemen	0.01	81 282	92 131	173 413	10 000 a/	71 282	92 131	163 413
Yugoslavia	0.46	4 612 283	4 238 014	8 850 297	1 000 000	3 612 283	4 238 014	7 850 297
Zaire	0.01	79 087	92 131	171 218	171 218	0	0	0
Zambia	0.01	79 587	92 131	171 718	0	79 587	92 131	171 718
Zimbabwe	0.02	158 173	184 262	342 435	0	158 173	184 262	342 435
Total	100.01	402 982 893	962 684 125	1 365 667 018	841 084 070	138 436 749	386 146 199	524 582 948

a/ Credit transferred from the Working Capital Fund.

ANNEX III

Note on the financial reserves of the United Nations

1. The financial reserves of the United Nations consist of the Working Capital Fund, the Special Account and the amounts realized by the suspension of particular financial regulations which have enabled the Organization to retain budgetary surpluses in certain accounts.

The Working Capital Fund

2. The establishment and purposes of the Working Capital Fund are described in paragraph 33. The level of the Fund has been set at $100 million for the year 1991. During the current year, advances have been authorized to meet unforeseen and extraordinary and other expenses, as provided for in General Assembly resolution 44/204 of 21 December 1989. These advances totalled $9.8 million at 31 October 1991, leaving a balance of $90.2 million in the Fund to finance budgetary appropriations, pending receipt of assessed contributions.

Special Account

3. The United Nations Special Account was established pursuant to General Assembly resolution 2053 A (XX) of 15 December 1965 to record the results of the Secretary-General's appeal to the Governments of "all Member States to make voluntary contributions so that the financial difficulties of the Organization may be solved and the future may be faced with renewed hope and confidence". By General Assembly resolution 3049 A (XXVII) of 19 December 1972, the Secretary-General was requested to establish a special account into which "voluntary contributions may be paid and used for the purpose of clearing up the past financial difficulties of the United Nations and especially for resolving the short-term deficit of the Organization".

4. Twenty-nine Member States a/ responded to this and subsequent appeals with contributions in a total amount of $48.7 million. With interest and other income accumulated over the years, the level of the Special Account stands at $132.9 million at 31 October 1991.

Suspension of financial regulations

5. As a further step in response to the financial difficulties of the Organization, the General Assembly has decided on several occasions to suspend financial regulations 4.3, 4.4, and 5.2(d) in respect of the regular budget. This was done for 1972, and for the bienniums 1980-1981, 1982-1983, 1984-1985 and 1986-1987. The Assembly has also suspended the same regulations, as well as regulation 5.2(b) in respect of UNEF/UNDOF (since 1978) and UNIFIL (since 1979).

6. These regulations provide for budgetary surpluses to be returned to Member States. When the application of these provisions are suspended, balances remaining at the end of the financial periods are retained by the Organization on a temporary basis.

7. [These measures were particularly important in respect of the regular budget in the biennium 1986-1987, when it became necessary to introduce austerity measures to make savings in the budget approved by the General Assembly.] Total amounts that have been retained to date through these suspensions are $214.8 million in the regular budget, $60.4 million for UNEF/UNDOF and $75.4 million for UNIFIL. Details of these amounts, in millions of dollars, are as follows:

a. Regular budget

Decrease in appropriations	
Decrease in 1972	3.9
Unobligated balance of appropriations	
1980-1981	5.4
1982-1983	5.7
1984-1985	3.0
1986-1987	139.0
Savings in liquidation of prior year's outstanding obligations	
1980-1981	14.7
1982-1983	19.7
1984-1985	7.6
1986-1987	15.8
Total	214.8

b. UNEF/UNDOF and UNIFIL

General Assembly decision taken in	UNEF/UNDOF	UNIFIL
1978	17.7	-
1979	5.3	0.1
1980	6.8	2.2
1981	2.7	3.8
1982	7.4	5.9
1983	5.2	5.6
1984	4.8	6.0
1985	3.3	8.9
1986	1.5	4.8
1987	1.3	6.8
1988	2.4	6.3
1989	2.0	3.1
1990	-	21.9
Total	60.4	75.4

Summary

8. The overall level of reserves currently available may be summarized as follows:

	Millions of United States dollars
General Fund	
Working Capital Fund	90.2
Special Account	132.9
Suspension of financial regulations	214.8
Subtotal	437.9
Peace-keeping	
Suspension of financial regulations	
UNIFIL	60.4
UNEF/UNDOF	75.4
Subtotal	135.8
Total	573.7

Notes

a/ Member States that have made voluntary contributions to the Special Account are: Bulgaria, Canada, China, Denmark, Egypt, Finland, Ghana, Greece, Iceland, Italy, Jamaica, Japan, Kuwait, Liberia, Mali, Malta, Nigeria, Norway, Saudi Arabia, Sweden, Togo, Tunisia, Uganda, Union of Soviet Socialist Republics, United Arab Emirates, United Kingdom of Great Britain and Northern Ireland, Yugoslavia, Zaire and Zambia.

ANNEX IV

Outstanding contributions to the regular budget and peace-keeping operations a/
as at 31 October 1991

Member State	Regular budget	Member State	Peace-keeping	Member State	Total
United States of America	344 483 610	United States of America	140 905 815	United States of America	485 389 425
Union of Soviet Socialist Republics	46 019 313	Union of Soviet Socialist Republics	126 773 350	Union of Soviet Socialist Republics	172 792 663
South Africa	45 007 168	Japan	48 212 701	South Africa	61 541 049
Brazil	17 823 960	Germany	17 248 789	Japan	48 212 701
Argentina	14 019 884	South Africa	16 533 881	Brazil	18 882 136
Yugoslavia	7 850 297	France	15 753 444	Ukraine	18 235 351
Iran (Islamic Republic of)	6 708 766	Italy	14 475 928	Germany	17 248 789
Ukraine	5 758 172	Ukraine	12 477 179	Argentina	15 849 054
Israel	3 827 944	Canada	11 811 177	France	15 753 444
India	3 237 366	Poland	11 149 461	Italy	14 475 928
Turkey	2 896 285	Czechoslovakia	9 263 432	Canada	11 811 177
Nigeria	2 121 026	United Kingdom	8 710 001	Poland	11 149 461
Romania	1 750 484	Belarus	3 828 578	Iran (Islamic Republic of)	10 115 092
Belarus	1 520 157	Iran (Islamic Republic of)	3 406 326	Czechoslovakia	9 263 432
Bulgaria	1 381 962	Belgium	3 078 547	Yugoslavia	8 837 744
Libyan Arab Jamahiriya	1 379 673	Spain	1 920 728	United Kingdom	8 710 001
Peru	1 250 899	Argentina	1 829 170	Belarus	5 348 735
Hungary	1 115 853	Libyan Arab Jamahiriya	1 815 234	Israel	3 860 206
Cuba	1 086 212	Norway	1 104 299	India	3 372 877
Dominican Republic	935 819	Brazil	1 058 176	Turkey	3 210 623
Chile	737 046	Saudi Arabia	1 030 645	Libyan Arab Jamahiriya	3 194 907
Philippines	707 642	Yugoslavia	987 447	Belgium	3 078 547
Algeria	681 962	Iraq	795 027	Nigeria	2 864 827
Qatar	663 370	Hungary	759 209	Romania	1 935 080
Guatemala	503 964	Nigeria	743 801	Bulgaria	1 929 086
Panama	466 400	United Arab Emirates	649 962	Spain	1 920 728
Uruguay	368 523	Bulgaria	547 124	Hungary	1 875 062
Equatorial Guinea	360 891	Algeria	528 981	Peru	1 531 804
Zimbabwe	342 435	Mexico	321 259	Cuba	1 405 583
Paraguay	306 535	Cuba	319 371	Algeria	1 210 943
Gabon	276 392	Turkey	314 338	Dominican Republic	1 121 525
Central African Republic	263 307	Peru	280 905	Norway	1 104 299
Sao Tome and Principe	256 667	Philippines	264 219	Saudi Arabia	1 030 645
Nicaragua	248 802	Syrian Arab Republic	252 405	Iraq	1 029 628
Niger	245 961	Venezuela	216 275	Philippines	971 861
Haiti	245 926	Dominican Republic	185 706	Chile	804 068
Mali	245 668	Romania	184 596	Qatar	782 426
Chad	245 084	Indonesia	155 228	United Arab Emirates	649 962
Benin	245 003	Trinidad and Tobago	146 464	Guatemala	599 375
Gambia	239 125	Paraguay	146 315	Panama	581 920
Iraq	234 601	India	135 511	Paraguay	452 850
Sierra Leone	227 521	Greece	121 976	Mexico	438 770
Guyana	222 953	Qatar	119 056	Equatorial Guinea	430 913
Cambodia	216 732	Viet Nam	117 410	Uruguay	416 114
El Salvador	206 818	Panama	115 520	Zimbabwe	352 165
Antigua and Barbuda	206 218	Portugal	107 586	Central African Republic	335 497
Liberia	203 212	Guatemala	95 411	Gabon	305 126
Kenya	190 626	Cambodia	83 777	Nicaragua	301 252

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Member State	Regular budget	Member State	Peace-keeping	Member State	Total
Burkina Faso	190 468	Congo	83 777	Cambodia	300 509
Egypt	181 601	Liberia	76 631	Sierra Leone	292 942
Somalia	176 999	Bolivia	75 514	Gambia	291 514
Zambia	171 718	Central African Republic	72 190	Benin	286 312
Grenada	171 218	Equatorial Guinea	70 022	Sao Tome and Principe	286 289
Guinea-Bissau	171 218	Costa Rica	69 586	Haiti	285 231
Senegal	170 009	Colombia	67 436	Liberia	279 843
Honduras	167 076	Thailand	67 225	El Salvador	273 428
Mauritania	167 003	Chile	67 022	Mali	270 562
Yemen	163 413	El Salvador	66 610	Niger	267 181
Uganda	158 339	Albania	66 275	Trinidad and Tobago	263 608
Costa Rica	147 005	Sierra Leone	65 421	Chad	260 613
Viet Nam	132 131	Mauritania	65 308	Syrian Arab Republic	252 405
Congo	130 883	Yemen	64 309	Viet Nam	249 541
Saint Kitts and Nevis	128 339	Côte d'Ivoire	63 159	Kenya	238 096
Suriname	124 544	Nicaragua	52 450	Egypt	232 394
Burundi	118 249	Gambia	52 389	Mauritania	232 311
Mexico	117 511	Egypt	50 793	Yemen	227 722
Trinidad and Tobago	117 144	Mongolia	47 771	Guyana	226 254
Djibouti	116 441	Morocco	47 653	Costa Rica	216 591
Comoros	112 549	Uruguay	47 591	Burkina Faso	216 465
Ecuador	100 000	Kenya	47 470	Venezuela	216 275
Afghanistan	92 442	Pakistan	46 951	Congo	214 660
Mongolia	92 133	Ecuador	42 582	Antigua and Barbuda	206 218
Cape Verde	92 131	Benin	41 309	Grenada	197 280
Fiji	92 131	Burundi	40 775	Somalia	196 013
Jamaica	92 131	Haiti	39 305	Honduras	195 513
Lebanon	92 131	Mozambique	38 093	Zambia	179 833
Lesotho	92 131	Comoros	37 908	Guinea-Bissau	179 035
Maldives	92 131	Israel	32 262	Senegal	176 531
Rwanda	92 131	Sao Tome and Principe	29 622	Uganda	171 534
Seychelles	92 131	Gabon	28 734	Burundi	159 024
United Republic of Tanzania	92 131	Honduras	28 437	Indonesia	155 228
Vanuatu	92 131	Madagascar	26 918	Saint Kitts and Nevis	151 254
Tunisia	90 631	Grenada	26 062	Comoros	150 457
Togo	84 233	Burkina Faso	25 997	Suriname	144 305
Solomon Islands	82 502	Djibouti	25 333	Ecuador	142 582
Angola	79 087	Mali	24 894	Djibouti	141 774
Mozambique	76 742	Vanuatu	24 674	Mongolia	139 904
Sudan	72 626	Sudan	23 887	Greece	121 976
Bahamas	72 012	Guinea	23 010	Vanuatu	116 805
Saint Vincent and the Grenadines	64 893	Saint Kitts and Nevis	22 915	Mozambique	114 835
Madagascar	46 565	Niger	21 220	Portugal	107 586
Dominica	19 315	Suriname	19 761	Cape Verde	105 781
Guinea	13 044	Somalia	19 014	Tunisia	105 153
Mauritius	7 131	Malawi	18 191	Maldives	104 985
Jordan	190	Saint Vincent and the Grenadines	17 704	Lebanon	103 522
Albania	0	Mauritius	17 091	Rwanda	100 064
Australia	0	Chad	15 529	Afghanistan	99 711
Austria	0	Brunei Darussalam	14 650	United Republic of Tanzania	99 568
Bahrain	0	Tunisia	14 522	Jamaica	99 281
Bangladesh	0	Iceland	14 335	Seychelles	97 058
Barbados	0	Solomon Islands	13 980	Lesotho	96 952

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Member State	Regular budget	Member State	Peace-keeping	Member State	Total
Belgium	0	Bahamas	13 902	Sudan	96 513
Belize	0	Cape Verde	13 650	Solomon Islands	96 482
Bhutan	0	Uganda	13 195	Fiji	92 131
Bolivia	0	Singapore	13 017	Angola	91 705
Botswana	0	Maldives	12 854	Togo	89 412
Brunei Darussalam	0	Angola	12 618	Bahamas	85 914
Cameroon	0	Lebanon	11 391	Saint Vincent and the Grenadines	82 597
Canada	0	Zimbabwe	9 730	Bolivia	75 514
China	0	Sri Lanka	9 009	Madagascar	73 483
Colombia	0	Zambia	8 115	Colombia	67 436
Côte d'Ivoire	0	Rwanda	7 933	Thailand	67 225
Cyprus	0	Guinea-Bissau	7 817	Albania	66 275
Czechoslovakia	0	Papua New Guinea	7 580	Côte d'Ivoire	63 159
Denmark	0	United Republic of Tanzania	7 437	Morocco	47 653
Ethiopia	0	Afghanistan	7 269	Pakistan	46 951
Finland	0	Belize	7 220	Guinea	36 054
France	0	Jamaica	7 150	Dominica	24 700
Germany	0	Swaziland	6 893	Mauritius	24 222
Ghana	0	Senegal	6 522	Malawi	18 191
Greece	0	Liechtenstein	6 000	Brunei Darussalam	14 650
Iceland	0	Dominica	5 385	Iceland	14 335
Indonesia	0	Togo	5 179	Singapore	13 017
Ireland	0	Bangladesh	5 122	Sri Lanka	9 009
Italy	0	Samoa	4 974	Papua New Guinea	7 580
Japan	0	Seychelles	4 927	Belize	7 220
Kuwait	0	Lesotho	4 821	Swaziland	6 893
Lao People's Democratic Republic	0	Cyprus	4 311	Liechtenstein	6 000
Liechtenstein	0	Malta	3 926	Bangladesh	5 122
Luxembourg	0	Namibia	3 626	Samoa	4 974
Malawi	0	Guyana	3 301	Cyprus	4 311
Malaysia	0	Lao People's Democratic Republic	3 010	Malta	3 926
Malta	0	Bhutan	2 760	Namibia	3 626
Morocco	0	Saint Lucia	2 630	Lao People's Democratic Republic	3 010
Myanmar	0	Barbados	2 463	Bhutan	2 760
Namibia	0	Nepal	1 360	Saint Lucia	2 630
Nepal	0	Myanmar	1 230	Barbados	2 463
Netherlands	0	Zaire	956	Nepal	1 360
New Zealand	0	Ethiopia	743	Myanmar	1 230
Norway	0	Cameroon	566	Zaire	956
Oman	0	New Zealand	6	Ethiopia	743
Pakistan	0	Antigua and Barbuda	0	Cameroon	566
Papua New Guinea	0	Australia	0	Jordan	190
Poland	0	Austria	0	New Zealand	6
Portugal	0	Bahrain	0	Australia	0
Saint Lucia	0	Botswana	0	Austria	0
Samoa	0	China	0	Bahrain	0
Saudi Arabia	0	Denmark	0	Botswana	0
Singapore	0	Fiji	0	China	0
Spain	0	Finland	0	Denmark	0
Sri Lanka	0	Ghana	0	Finland	0
Swaziland	0	Ireland	0	Ghana	0
Sweden	0	Jordan	0	Ireland	0

Member State	Regular budget	Member State	Peace-keeping	Member State	Total
Syrian Arab Republic	0	Kuwait	0	Kuwait	0
Thailand	0	Luxembourg	0	Luxembourg	0
United Arab Emirates	0	Malaysia	0	Malaysia	0
United Kingdom	0	Netherlands	0	Netherlands	0
Venezuela	0	Oman	0	Oman	0
Zaire	0	Sweden	0	Sweden	0
Total	524 582 948	Total	463 534 605	Total	988 117 553

a/ Includes the following peace-keeping operations financed by assessed contributions:

The United Nations Disengagement Observer Force (UNDOF);

United Nations Interim Force in Lebanon (UNIFIL);

United Nations Iran-Iraq Military Observer Group (UNIIMOG);

United Nations Angola Verification Mission (UNAVEM I and II);

United Nations Transition Assistance Group (UNTAG);

United Nations Observer Group in Central America (ONUCA);

United Nations Iraq-Kuwait Observation Mission (UNIKOM);

United Nations Mission for the Referendum in Western Sahara (MINURSO); and

United Nations Observer Mission in El Salvador (ONUSAL).